STIPULATION FOR DISMISSAL

Defendant.

It is hereby stipulated and agreed that the complaint in the above-entitled case be dismissed with prejudice, the parties to bear their respective costs, including any possible attorneys' fees or other expenses of this litigation.

Respectfully submitted,

CHRISTOPHER LORD

Attorney for Plaintiff Whiteford, Taylor & Preston

7 St. Paul Street Baltimore, MD 21202

(410) 347-8700

DARA B. OLIPHANT

Attorney for Defendant

Tax Division

U.S. Department of Justice

Post Office Box 227

Ben Franklin Station

Washington, D.C. 20044

(202) 616-9785

128/01